

093354

OCT - 7 1972

Commanding Officer  
Naval Ammunition Depot  
Crane, Indiana

BEST DOCUMENT AVAILABLE

Dear Sir:

In November 1971 we reported that your depot imprest fund was being replenished even though the cashier was not submitting supporting sales documents with the reimbursement vouchers. Actions were taken to correct this problem. However, we now find that many documents submitted are incomplete -- they do not adequately support the vouchers.

Navy regulations require that vouchers submitted to a disbursing officer to replenish the imprest fund be supported by an authorized purchase requisition and an original invoice, delivery ticket, or other sales document. As a minimum, such documents should evidence quantity, unit price, and total amount. Past experience indicates the absence of such information can result in erroneous payments.

As a follow-up to our 1971 review, we recently examined three vouchers replenishing the depot imprest fund in May 1972. While we found that these vouchers were supported by sales documents -- an improvement over previous practices -- almost half of the 128 documents we examined were packing slips not showing unit prices and total amounts. Without such information, the disbursing officer has no assurance that he is properly replenishing the fund.

As a prerequisite to reimbursement, the disbursing officer should cursorily examine all imprest fund vouchers and related supporting documents. He should not replenish the fund until adequate supporting documents, containing the information cited above, are received from the cashier.

~~713880~~

093254

OCT 27 1972

We would appreciate your advice on the actions taken to correct this problem.

Sincerely yours,

J. A. POWELL

For C. H. Moore  
Regional Manager

cc: Comptroller of the Navy  
Commanding Officer, Navy  
Regional Finance Center,  
Great Lakes, Illinois  
Director, Naval Area  
Audit Service,  
Philadelphia

BEST DOCUMENT AVAILABLE